

**Tobacco Product Manufacturers and Importers That Did Not Provide Timely Information
For the March and June 2005 Assessment
As Required by the Fair and Equitable Tax Reform Act of 2004**

In a letter dated March 23, 2005, the Commodity Credit Corporation (CCC) informed the following 349 companies in the attached list of their failure to provide CCC with the information required by the Fair and Equitable Tobacco Reform Act of 2004 (the 2004 Act) by the initial deadline of February 25, 2005. CCC granted an extension of the deadline through April 20, 2005. In a letter dated May 19, 2005, CCC notified the companies of their failure to submit the required documents to CCC by the extended deadline.

Pursuant to the Federal regulations at 7 CFR 1463, CCC has levied a penalty to each of these companies in an amount equal to 2 percent of the value of the kind of tobacco product each company manufactured and/or imported in Fiscal Year 2005 (October 1, 2004 through September 30, 2005). Since this statutory penalty is based on the total amount of tobacco products manufactured and/or imported, CCC will calculate the actual amount owed by each company after September 30, 2005. CCC has also notified each company that CCC will consider reducing the 2 percent penalty if they submit, within 15 days, the required documentation. As of June 8th, 43 companies have responded, as denoted by an asterisk in the attached list.

Reasons that a company may not have provided timely information include:

- the company may not have conducted business during the applicable calendar quarter and failed to file a “negative” report
- the company may no longer be in business
- the company conducted business during the applicable calendar quarter, owes an assessment, but never responded.

Tobacco Product Manufacturers and Importers That Did Not Provide Timely Information Required by the Fair and Equitable Tax Reform Act of 2004

A & B IMPORT/EXPORT, INC.	CIGAR EXPRESS, INC.
AAA TRADING ASSOCIATES, LLC *	CIGARKINGDOM CORPORATION
ABC TOBACCO COMPANY, INC.	CIGARS & CIGAR TUBES ONLY, INC.
ABDELPAGY M HAG *	CKS INTERNATIONAL CIGARS, INC.
ABDUL KARIM CHEHAB	CMCIGARS, INC.
ACT-TECH INTERNATIONAL, INC.	COLE IMPORTS, LTD.
AHMAD OMAR MESDAQ	CORONA CIGAR COMPANY
AJITTT CHAUHAN	CREATIVE TOBACCO CO., LLC
ALL AMERICAN CIGARETTE WHOLESALE, LLC	CUBA TOBACCO TRADING, INC.
ALMA LETICIA HOBBS	CUBACANEY ENTERPRISES, INC.
AMERGON CORPORATION	CUSHCO LLC
AMERICAN LOAN MASTERS, INC.	CUTTING EDGE ENTERPRISES, INC.
AMIR INT'L FOOD EXPORTS & IMPORTS	D & T IMPORTS, INC.
ANNCAS, INC.	DANLI TOBACCO SHOP, INC.
ANWAR A. DALEQ	D'AQUINO IMPORTING CO., INC.
ARAMCO IMPORTS, INC.	DARYOUSH FANAIAN
ARMEN ARUSTAMYAN	DE LOS REYES CIGARS, INC.
ARTICLES, INC.	DEBRA MICHELLE MASRI
ASAIL INTERNATIONAL TRADING INC	DEVELOPMENT INTERNATIONAL LIMITED
AVANTI ENTERPRISE, INC.	DIAMOND BAY TOBACCO, INC. *
BALERO GROUP, LLC	DIGNA POLANCO & JUAN ESPINAL
BAYFIELDS CIGAR COMPANY	DIMEOLA & COMPANY, INC.
BAYFIELDS, LTD.	DISCOUNT BRANDS DISTRIBUTORS, INC. *
BEACH CIGAR GROUP, INC. *	DOMINICAN SILK CORPORATION
BELCORP OF AMERICA, INC	DOMINICAN TOBACCO ENTERPRISES, INC.
BENGAL TOBACCO CORPORATION *	DON EUGENIO CIGAR CO., LTD.
BERLYN INTERNATIONAL USA, INC.	DON RIVERA, INC.
BERTO A. ALE & MONSERATE GONZALEZ	DOUGLAS JOHN RYDER
BIG CITY CIGAR WHOLESALE, INC.	DOYNA MICHIGAN CO.
BMVP ENTERPRISE CORPORATION	DRAFPPOINT.COM, INC
BNN IMPORT & EXPORT, INC.	DURANGO DISTRIBUTORS, INC.
BORCO EQUIPMENT, INC.	DUTY FREE MAX, INC
BRIAN MYRICK	DYNASTY CIGARS, INC. *
BROWN & WILLIAMSON TOBACCO CORPORATION	E & J AIRCRAFT LOGISTICS CORP.
BRUCE A. SARTE SR.	EDWARD HANI ALSHALABI
BURNGARBURN, INC.	EFRAIN GONZALEZ JR. & ASSOCIATES, LTD.
BUYMORE CORPORATION	EJE RETAIL L.L.C.
C & D'S HOOKAH, LLC	EL CANELO & INFIESTA CIGARS CORP
C.L.P., INCORPORATED *	EL PADRINO, LTD
CACHACA, INC.	EL-DON CIGARS, INC.
CAGE INVESTMENTS, INC. *	EMAD ISMAIL ABDALLAH
CALVO CIGARS INCORPORATED	EMBASSY CIGARS, INC.
CAO INTERNATIONAL, LTD., INC.	ERON ALI
CAONAO CIGARS CORP	EURO-AMERICAN ENTERPRISES L.L.C.
CARLOS ERNESTO MELARA	F. & M. IMPORT INC.
CASILLAS CIGARS, INC.	FELIPE DE JESUS OJEDA FERRELL & FELIPE DE JESUS OJEDA PRECIADO
CEDARS GROUP, LTD.	FELIPE GREGORIO INC.
CENTINELLA HOLDINGS, INC.	FELIX HUELGA, JR.
CHARLES KIROUAC	FGN INVESTMENTS, INC. *
CHARLES R. MEADOR, JR.	FIRMINO MENDOZA, INC.

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FLOR MARIA CIGARS, INC.	J & B BRANDS, CORP.
FLORIDA TOBACCO DISTRIBUTORS, INC	J & K TOBACCO CORPORATION
FRANCOIS RATINAUD	J J M EXPRESS FORWARDING, INC.
FREDDIE ROBINSON	J. P. IMPORTERS & EXPORTERS, L.L.C.
FUEGO CUBANO CORPORATION	JABJEF IMPORTS, LLC *
G CORP, LLC *	JAMES MURRAY FERNANDEZ
G.K. IMPORT AND EXPORT CORPORATION	JAMES NORMAN, LTD. *
GALILEO CIGAR COMPANY, INC.	JAMES THOMAS TYRE
GARDEN STATE TOBACCO CO.	JANAK R. PATEL
GENERAL JACK'S INCORPORATED	JAY SHREE HANUMAN, INC.
GHY USA, INC.	JEFFERY ALAN GRIMES
GILBERTO LEON	JJA DISTRIBUTORS, LLC *
GLOBAL INTERNATIONAL USA LLC	JOHN L. BUEHLER AND TODD DEMATTEO
GLOBAL TRADING CORPORATION OF TAMPA *	JOHN RODRIQUEZ
GOLDLEAF *	JONATHAN DREW INC.
GOLDEN KINGS IMPORTERS LLC	JONATHAN ZAMORA AND ADAM MOFFETT
GONZALEZ HABANO CIGAR *	JOSE INTERNATIONAL, INC.
GONZALEZ ROJAS CIGAR HOLDINGS INC.	JOSE R. PORTES
GORIS GROUP CO.	JOSE R. SUAREZ
GRAHAM CIGAR COMPANY	JOSEPH BHATTI
GRAND DISTRIBUTION COMPANY U.S.A. , INC.	JT CIGARRO, LLC
GREGORY MICHAEL & ANGELO LORENE SMITHSON CRONHARDT	JUAN CARLOS JIMENEZ
GRIGOR GRIGORYAN & ALFRED BESERRA	JUAN ESPINAL & DIGNA POLANCO
GUERRA'S INTERNATIONAL TRADERS, INC.	JUAN VALDES & SONS CIGAR CO INC.
HABANA TOBACCO TRADING INC.	KAEIS SUWAIS
HANA IMPORTS, INC.	KAM YUEN INTERNATIONAL, INC.
HANNAN SAYEGH	KAMAL AHMED & MOHAMMED FAKRUL KHAN
HARLEM, LLC	KARLEO, INC.
HARRY KAGAN	KEY-STONE TOBACCO INC. *
HARVEY E. TAIT	KIM-SENG COMPANY
HAVANA CIGAR MANUFACTURING CO., INC.	KLEE MIDWEST TRADING, LLC
HAVANA STUDIOS	KOWLOON, INC.
HILLTOPPER MANAGEMENT COMPANY *	L. A. B.CONSULTING, INC.
HOLLAND AMERICAN INTERNATIONAL SPECIALTIES	L2 ENTERPRISES, LLC
HOLLEY INTERNATIONAL TRADING LLC	LA VENCEDORA, CORP.
HUI NI	LAREDO DUTY FREE, INC.
HUMICON, L.L.C.	LC. CIGARS, INC.
IBRAIM SALOMAO RAZUCK	LENZ MARKETING IMPORTS, INC.
IIG, INC.	LEO INTERNATIONAL, INC.
IMAGE DUTY FREE SERVICES, INC. *	LEVY CAFE INC. *
IMPERIAL TOBACCO DISTRIBUTORS, INC. *	LLOYD ELVES
INBRANDS CORP.	LMC ENTERPRISES, LLC
INDIA IMEX INC.	LOC H. NGUYEN
INDIO IMPORTS, INC.	LOH SUN INTERNATIONAL, INC.
INJUN IMPORTERS INC.	LONE WOLF CIGAR CELLAR, INC.
INTERCONTINENTAL IMEX, INC.	LOUIS CHECO
INTERNATIONAL CONSUMER CORPORATION	LOWELL FRANKLIN MCGUIRE
INTERNATIONAL CRUISE DUTY FREE, INC. *	LTA DISTRIBUTORS, L.L.C.
IRIE INTERNATIONAL, INC.	M & A INTERNATIONAL MARKETING, INC.
ISLANDER IMPORTS LLC	M.I.D. OVERSEAS, INC.

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MADELAINE CIGAR HUMIDIFICATION SYSTEMS, LLC	PLATINUM LOGISTICS, INC. *
MAHAMMED S. KHAN & BADRUN N. KHAN	PMC DISTRIBUTORS, INC. *
MAK VENTURES	PREMIER, INC.
MANUEL O. MEDINA	PRESTIGE CIGARS, INC.
MARLON FRANCO	PRINCE DISTRIBUTORS, INCORPORATED *
MASSAYA DJ CORP.	PROTABACO S.A., CORP.
MEDHAT SAAD EID EBIED	PUCHO CIGARS COMPANY LLC
MEDINA CIGARS INC.	PUROFINO CIGARS INTERNATIONAL, INC.
MEIER BROTHERS, INC.	PUROS INDIOS CIGARS, INC.
MENUA INTERNATIONAL, INC.	Q IMPORT-EXPORT COMPANY, INC.
MERCHANT EXPRESS OF FLORDIA, INC.	QUBIC DEVELOPMENT INC
MICHAEL COPPOTELLI *	QUISQUEYANA CIGARS, INC.
MICHAEL FAWZY ARCHIE	R & R CIGAR, INC.
MICHAEL S. DUBUC *	R.J. CIGARS, INC.
MILLENNIUM COMPUTERS WHOLESALE, INC.	R.K. COMPANY, INC.
MINA GLOBAL TRADING CORP.	RADHASWAMY INC.
MKSK, INC.	RAMON RAMIREZ *
MOHAMMED N. HAQUE	RANDOLPH D. DAHL, SR.
MOHAMMED S. QUDSI	RANY UNG
MOLINS RICHMOND, INC.	RAUL VELAZCO
MORGAN ALEXANDER INC.	RAVI TEJ SINGH SEKHON AND MANDEEP KAUR SEKHON
MOURADIAN FINANCIAL CORPORATION	RAZ COMPANY INC.
N. R. SUPER IMPEX, INC	RBICK, INC.
NARCISO R. MARTINEZ *	RED HEAD CIGARS, INC.
NATIONAL DISTRIBUTORS INC.	RIDGEWAY BRANDS MANUFACTURING, LLC
NEAR EAST MARKETING & SALES CORP.	ROBERTO RODRIGUEZ
NINEVIA INC.	ROCCO GAETANO D'ANGELO FINE CIGARS, LTD.
NINEVIA INTERNATIONAL, INC.	RODRIGUEZ, ANGEL
NISHAT KOUSAR *	ROMMAN INCORPORATED
NISSIM KANIZO	RONALD GERARD KOSTER
NORIEGA FOOD MARKET, INC.	RONNIE GUERRA'S INTERNATIONAL TRADERS, INC.
NORTH AMERICA TOBACCO COMPANY	ROUSECO, INC.
NUBAR TERZIBACHIAN	RQM CORPORATION
OCTAVIO E. CESPEDES	SABAH M. ALSAFAR
OMAR MOHAMMED KOLAGHASSI	SALIBA BOUTROS
OMOR, CORP.	SAN JOSE INTERNATIONAL CORPORATION
OVSEP KESHISHYAN	SANCHEZ CIGARS INC.
PACIFIC INVESTMENT SERVICES INC.	SANTA CLARA INC. *
PAN ATLANTIC CIGARS, LLC	SARATOGA DESIGN INC.
PANAMERICAN TOBACCO CORP	SEACOI INVESTMENTS, INC. *
PANJWANI BROS. INC.	SERIAL LAB PRODUCTS, INC.
PARAG PATEL	SHAADI MOMANI
PASTORE'S ITALIAN RESTAURANT INC	SHAH BROTHERS *
PAT MARKETING, INC.	SHEDRA TOBACCO INCORPORATED
PATRICIO SHMERTZ CRUZ	SHERLOCK'S HAVEN
PAUL WHOLESALE (USA), INC.	SILVER STATE ROSCOMMON, LTD.
PETER STOKKEBYE INTERNATIONAL *	SINBAD GRAND CAFE, L.L.C. *
PERFECT INTERNATIONAL TRADING, INC. *	SOUTHERN CENTRAL SEA TOBACCO IMPORT & EXPORT (USA) INC.
PHAROAH'S CAFE INC.	SOUTHERN SMOKE, LLC *
PLANET PLAZA, INC.	SOUTHERN TOBACCO INC.

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SOUTHERN UNITED NETWORK, LLC	TRADE 'N POST, L.L.C.
SOZONTE CASTRO	TROPICAL TOBACCO, INC.
SPFM, L.P.	TRUTH AND LIBERTY MANUFACTURING COMPANY *
SS DISTRIBUTION LLC	U.S. CIGAR SALES, INC.
STANLEY DENO PAPPAS	UHLE'S TOBACCO CO., INC.
STEPHEN T. STRAUSS	UNICO PACIFIC CORPORATION (U.S.A.) INC.
STOGIES, L.P. *	UNITED TOBACCO COMPANY, LLC
STOREBG, INC.	US DISTRIBUTORS TAMPA INC
STUDIO, INC.	USTOV, INC. *
SUKHWINDER SINGH GREWAL	VENTURE USA INC.
SYGAR ENTERPRISES, INC.	VERONIKA H. ULBRICHT
TABACALERA LAS VILLAS P. BELLO Y CIA	VICTOR M. VARGAS *
TABACOS DE LA CORDILLERA (U.S.), INC.	VICTOR MIGENES
TABAK L.L.C.	VILLIGER NORTH AMERICA CORPORATION
TALENT TECHNOLOGY, INCORPORATED	VINCENT & TAMPA CIGAR COMPANY
TEA POT & TOBACCO, INC.	VINEET ENTERPRISES, INC.
TEXAN CIGAR CO., INC	WANSTONE, INC.
THE CIGAR SHOP, LLC.	WEITNAUER AMERICA TRADING SERVICES, INC.
THE EXECUTIVE CHEF, LLC	WHITE RIVER DISTRIBUTING, LLC
THE HAVANA CIGAR CORP.	WILLIAM B. WARD
THIRD MILLENNIUM TOBACCO CORP.	WILLIE EUGENE COLLINS
THOMAS P. NYQUIST	WORLDBEST CIGARS, INCORPORATED
TIMOTHY DAVID GIUSTI	Y.K.B. INC.
TOBACCO DISTRIBUTING, INC.	YOLANDA JUAN
TOBACCO SALES REPRESENTATIVES INC. *	ZAMORA CIGARS INC.
TOBACCO TECHNOLOGY, INC.	ZHENGDA (U.S.A.), INC.

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